

Taxation statistics 2009–10

Table 21: Personal tax

Selected items, by lodgment method, 2009–10 income year¹

Part E: Business and professional items

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

* The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

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		Tax agent	e-tax	Other self-preparer	Total
Total individuals	no.	8,786,515	2,351,240	1,242,275	12,380,030
Personal Services Income (PSI)					
PSI - Voluntary agreement	no.	4,085	285	330	4,700
	\$	147,477,537	6,635,500	6,621,622	160,734,659
PSI - ABN not quoted	no.	690	75	80	845
	\$	4,664,882	405,346	875,938	5,946,166
PSI - Labour hire or other	no.	34,280	1,885	1,565	37,730
	\$	727,132,976	47,334,044	26,473,786	800,940,806
PSI - Other	no.	53,940	9,700	3,920	67,560
	\$	1,278,916,098	141,531,479	65,286,481	1,485,734,058
PSI - Principal work deductions	no.	2,100	405	205	2,710
	\$	13,904,950	2,595,647	1,072,012	17,572,609
PSI - Other deductions	no.	49,940	6,020	2,800	58,765
	\$	265,743,583	20,779,698	12,867,938	299,391,219
Business Income					
Business income/gross payment - ABN not quoted - PP	no.	55	30	245	335
	\$	189,964	270,808	5,854,340	6,315,112
Business income/gross payment - ABN not quoted - NPP	no.	855	100	1,330	2,285
	\$	20,724,795	714,631	65,732,098	87,171,524
Gross payments foreign withholding - NPP	no.	415	25	30	470
	\$	29,770,698	420,033	1,432,027	31,622,758
Business income/gross payment - Voluntary - PP	no.	135	115	75	330
	\$	5,653,448	2,593,198	2,160,231	10,406,877
Business income/gross payment - Voluntary - NPP	no.	5,070	540	450	6,055
	\$	219,313,422	14,809,043	16,071,126	250,193,591
Business income/gross payment - Labour hire or other - PP	no.	40	140	125	300
	\$	645,628	2,403,056	3,378,322	6,427,006
Business income/gross payment - Labour hire or other - NPP	no.	5,730	605	1,150	7,490
	\$	135,479,844	11,339,481	26,583,727	173,403,052
Assessable government industry payments - PP	no.	11,735	1,385	500	13,620
	\$	54,722,106	18,733,832	4,917,831	78,373,769
Assessable government industry payments - NPP	no.	12,730	2,350	495	15,575
	\$	168,927,961	79,190,835	30,210,903	278,329,699
Other business income - PP	no.	67,915	8,225	3,860	80,000
	\$	3,867,921,178	221,183,506	185,811,049	4,274,915,733

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Other business income - NPP	no.	873,555	55,590	29,585	958,730
	\$	91,206,799,017	3,014,632,201	2,329,107,349	96,550,538,567
Total business income - PP	no.	68,365	9,730	4,425	82,520
	\$	3,929,132,324	245,185,771	202,133,162	4,376,451,257
Total business income - NPP	no.	883,365	58,645	32,445	974,455
	\$	91,781,015,737	3,121,106,224	2,469,137,230	97,371,259,191
Total business income	no.	939,375	67,550	36,110	1,043,035
	\$	95,710,148,061	3,366,291,995	2,671,270,392	101,747,710,448
Business Expenses					
Opening stock	no.	108,500	5,865	4,440	118,805
	\$	4,681,382,510	129,918,071	174,259,069	4,985,559,650
Purchases & other costs	no.	204,230	22,275	9,955	236,455
	\$	34,438,564,888	1,835,763,399	1,124,049,457	37,398,377,744
Closing stock	no.	115,245	5,990	4,545	125,780
	\$	4,845,466,878	143,233,970	176,307,519	5,165,008,367
Cost of sales	no.	221,315	22,980	10,660	254,955
	\$	34,274,480,520	1,822,447,500	1,122,001,007	37,218,929,027
Foreign resident withholding expenses	no.	245	20	95	360
	\$	7,189,680	132,408	4,259,205	11,581,293
Contractor/subcontractor & commission expenses	no.	112,855	4,560	3,505	120,920
	\$	2,898,568,198	62,938,914	82,242,732	3,043,749,844
Superannuation expenses	no.	68,360	2,065	1,635	72,065
	\$	576,159,580	9,006,806	12,810,868	597,977,254
Bad debts	no.	6,910	1,285	530	8,720
	\$	49,548,498	4,562,779	2,175,861	56,287,138
Lease expenses	no.	26,560	2,460	1,540	30,560
	\$	275,012,071	17,843,241	17,643,756	310,499,068
Rental expenses	no.	151,225	10,545	6,345	168,115
	\$	2,326,290,911	75,710,008	69,221,538	2,471,222,457
Interest expenses within Australia	no.	200,495	6,205	5,015	211,715
	\$	1,649,258,889	25,904,360	49,237,561	1,724,400,810
Interest expenses overseas	no.	4,740	135	185	5,060
	\$	33,755,424	418,515	1,474,410	35,648,349
Depreciation expenses	no.	578,455	20,395	15,385	614,235
	\$	2,589,016,629	63,598,628	67,756,672	2,720,371,929

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Part E: Business and professional items

		Tax agent	e-tax	Other self-preparer	Total
Motor vehicle expenses	no.	640,410	34,425	21,825	696,655
	\$	3,305,748,744	109,587,657	96,012,293	3,511,348,694
Repairs & maintenance	no.	236,725	13,030	8,960	258,715
	\$	705,329,864	21,215,481	29,806,740	756,352,085
Other expenses	no.	897,705	52,440	31,435	981,580
	\$	23,739,327,908	500,385,014	562,436,778	24,802,149,700
Total expenses - PP	no.	87,970	9,365	4,985	102,315
	\$	4,549,649,182	214,096,939	201,841,375	4,965,587,496
Total expenses - NPP	no.	864,135	55,340	29,555	949,030
	\$	68,958,332,993	2,499,572,528	1,991,514,649	73,449,420,170
Total business expenses	no.	938,955	64,015	35,110	1,038,080
	\$	72,429,686,916	2,713,751,311	2,117,079,421	77,260,517,648
Business Reconciliation Items					
Deduction - environmental protection expenses	no.	470	55	25	545
	\$	643,315	105,909	163,250	912,474
Section 40-880 deduction	no.	795	140	45	980
	\$	2,489,542	367,927	217,680	3,075,149
Business deduction for project pool	no.	200	10	20	230
	\$	1,265,115	29,229	49,066	1,343,410
Small business and general business tax break	no.	76,260	2,830	1,645	80,730
	\$	917,596,319	23,093,332	19,221,411	959,911,062
Land degradation expenses	no.	1,770	30	90	1,890
	\$	9,214,147	75,576	496,248	9,785,971
Income reconciliation adjustments	no.	15,600	1,110	7,055	23,765
	\$	-746,737,258	-4,512,584	-743,408,989	-1,494,658,831
Expense reconciliation adjustments	no.	35,740	1,225	705	37,670
	\$	-12,845,769	-444,891	4,372,894	-8,917,766
Net Business Income or Loss from Business this year					
Net income or loss from business this year - PP	no.	90,060	11,265	5,055	106,380
	\$	-777,668,201	29,965,947	-4,110,041	-751,812,295
Net income or loss from business this year - NPP	no.	896,615	60,700	29,980	987,295
	\$	21,970,290,638	601,224,743	493,074,714	23,064,590,095
Deferred non-commercial business losses PY - PP	no.	5,925	295	375	6,600
	\$	135,794,547	6,131,720	9,108,346	151,034,613

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Deferred non-commercial business losses PY - NPP	no.	46,330	3,040	2,035	51,405
	\$	510,898,495	35,926,004	41,871,327	588,695,826
Other Business and Professional Items					
Trade debtors	no.	19,150	1,330	880	21,365
	\$	619,659,047	12,712,061	21,075,503	653,446,611
Trade creditors	no.	20,140	890	730	21,755
	\$	796,727,151	11,982,528	26,554,977	835,264,656
Total salary & wage expenses	no.	67,750	2,345	1,750	71,850
	\$	3,487,027,657	58,912,526	78,387,407	3,624,327,590
Payments to related entities	no.	17,985	800	615	19,400
	\$	494,845,812	11,593,514	24,794,609	531,233,935
Intangible depreciating assets 1st deducted	no.	735	440	100	1,275
	\$	11,923,087	1,740,939	921,159	14,585,185
Other depreciating assets 1st deducted	no.	101,590	3,900	2,240	107,730
	\$	1,537,522,260	49,981,622	39,208,385	1,626,712,267
Termination value - intangible depreciating assets	no.	405	40	35	480
	\$	14,236,129	123,716	578,241	14,938,086
Termination value - other depreciating assets	no.	22,955	760	740	24,455
	\$	567,535,812	10,386,917	18,522,236	596,444,965